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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on 29th November, 1996:—

BILL NO. 114 OF 1996

A Bill further to amend the Income-tax Act, 1961.

BE it enacted by Parliament in the Forty-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. *(1)* This Act may be called the Income-tax (Amendment) Act, 1996.

(2) It shall be deemed to have come into force on the 14th day of November, 1996.

Amendment of section 80G of Act 43 of 1961.

2. In section 80G of the Income-tax Act, 1961 (hereinafter referred to as the principal Act),—

(*a*) in sub-section (*1*), in clause (*i*), after the word, brackets, figures and letters "sub-clause *(iii hc)*", the words, brackets, figures and letters "or sub-clause *(iii hd)*" shall be inserted;

(*b*) in sub-section (*2*), in clause (*a*), after sub-clause *(iii hc)*, the following sub-clause shall be inserted, namely:—

"*(iii hd)* The Andhra Pradesh Chief Minister's Cyclone Relief Fund 1996; or".

Ord. 31 of 1996.

Repeal and saving.

3. *(1)* The Income-tax (Amendment) Ordinance, 1996 is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act, as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

On the night of November 6, 1996, the State of Andhra Pradesh was hit by a massive cyclone which killed more than 1000 people and caused large scale damage to properties. To augment the resources for providing relief to the victims of the cyclone, a Special Fund called "the Andhra Pradesh Chief Minister's Cyclone Relief Fund, 1996" was opened to receive contributions in cash or by cheque from individuals and organisations. In order to encourage contributions to this Fund, it was proposed to provide 100 per cent. deduction from the total income in respect of contributions to this Fund by amending section 80G of the Income-tax Act, 1961.

2. Whereas Parliament was not in session and the amendment to the provisions of the Income-tax Act as mentioned above were to be carried out immediately, the Income-tax (Amendment) Ordinance, 1996 (Ord. 31 of 1996) was promulgated by the President on the 14th November, 1996.

3. The Bill seeks to replace the said Ordinance.

NEW DELHI;
The 20th November, 1996.

P. CHIDAMBARAM.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 142/51/96-TPL (Part II), dated the 20th November, 1996 from Shri P. Chidambaram, Minister of Finance to the Secretary-General, Lok Sabha.]

The President having been informed of the subject matter of the proposed Bill to amend the Income-tax Act, 1961, recommends under clause (1) of article 117 and clause (1) of article 274 of the Constitution, the introduction of the above Bill in Lok Sabha.

S. GOPALAN,
Secretary-General.

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